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18 January 2002

Division of International Corporate Finance  
Securities and Exchange Commission  
Judiciary Plaza  
450 Fifth Street, N.W.  
Washington, D.C. 20549  
United States of America



SUPPL

Dear Sirs:

**RULE 12g3-2(b)**

We refer to the above-reference exemption pursuant to Rule 12g3-2(b) (the "Rule") of the Securities Exchange Act of 1934, as amended (the "Act") granted previously to Wing Tai Holdings Limited (the "Company"). We hereby transmit to you, in accordance with the provisions of Rule 12g3-2(b)(4) of the Act, a copy of Form 24 dated 18 January 2002 and filed with the Registrar of Companies, Singapore.

As stated in paragraph (5) of the Rule, the Company understands that its furnishing the Securities and Exchange Commission with the information set forth above and the documents being transmitted herewith pursuant to the Rule shall not constitute an admission for any purpose that the Company is subject to the provisions of the Act.

Please contact the undersigned in connection with any of the points discussed in this letter.

Yours faithfully  
For and on behalf of  
WING TAI HOLDINGS LIMITED

Woo Kah Wai  
Company Secretary

Enc.

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SEC File No: 82-4632

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